

# ACCOUNTING (ACCT)

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## ACCT 209 Survey of Accounting and Finance 3 Credit Hour(s)

This course provides the basics of financial analysis and management for non-business majors. Topics in this course will include financial reporting, underlying accounting assumptions, performance measures, ratio analysis, cash flow, time value of money, and budgeting.

**Offered:** Resident and Online

## ACCT 211 Financial Principles 3 Credit Hour(s)

In this course, students will not only study the process used to create and produce financial statements for external users through basic transactions but will also perform basic accounting functions through applied learning.

**Registration Restrictions:** Residential students are only able to take this course residentially

**Offered:** Resident and Online

## ACCT 212 Managerial Principles 3 Credit Hour(s)

**Prerequisite:** ACCT 211

In this course, students will not only study the principles of managerial accounting used to make more efficient and effective business decisions but will also perform analysis of cost information, budgeting analysis, capital budget decisions and profit analysis through applied learning.

**Registration Resident:** Residential students are only able to take this course residentially

**Offered:** Resident and Online

## ACCT 299 Internship 0 Credit Hour(s)

Directed applicable work experience under supervision of the Director of Business Internships and an accounting or business professional at the place of employment. Application processed through the Career Center. Must apply semester prior to internship.

**Registration Restrictions:** Sophomore status, 2.00 GPA, two courses in major, declared major, not more than one CSER behind

**Offered:** Resident

## ACCT 301 Intermediate Financial Accounting I 3 Credit Hour(s)

**Prerequisite:** ACCT 212

This is an intensive course in accounting theory and practical application of that theory. The course includes theoretical framework, revenue recognition, and disclosures of accounting information. In addition the use of applied data analysis in the practice of accounting is included. Relevant differences and similarities of GAAP and IFRS are introduced.

**Offered:** Resident and Online

## ACCT 302 Intermediate Financial Accounting II 3 Credit Hour(s)

**Prerequisite:** ACCT 301

This is an intensive course in intermediate financial accounting theory and practice concepts like accounting for investments, liabilities, retirement plans, income taxes, and shareholders' equity. The course balances the study of accounting theory and applied learning exercises, such as the use of data analysis tools in the application of accounting practices and procedures.

**Offered:** Resident and Online

## ACCT 311 Corporate Accounting 3 Credit Hour(s)

**Prerequisite:** ACCT 212

This course is a study of the principles and procedures used in the collection, recording, and reporting of costs utilizing applied learning exercises and data analysis tools. Balance sheet inventory valuation and the related Income Statement cost of goods sold valuation, determined using both job order costing and process costing, are emphasized as well as activity based costing. Revenue and expense budgeting techniques, including capital asset evaluations, are covered in-depth.

**Offered:** Resident and Online

## ACCT 332 Accounting and Control 3 Credit Hour(s)

**Prerequisite:** ACCT 301 and BUSI 201

This course provides an in-depth knowledge and applied learning techniques of how accounting information systems function in today's business environment. It emphasizes the internal control features necessary to produce accurate and reliable accounting data as it looks at how accounting information is recorded, summarized, and reported in both manual and computerized systems. Current accounting technology is utilized throughout the course along with advanced data analysis tools.

**Offered:** Resident and Online

## ACCT 340 Accounting Ethics 3 Credit Hour(s)

**Online Prerequisite:** ACCT 212

This course provides an analysis of ethical standards in the accounting profession. Major ethics paradigms are examined and contrasted with a Christian worldview of ethics. The course includes an in-depth examination of the AICPA Code of Professional Conduct and other ethical standards in the accounting profession. The course also presents an ethical decision-making model for the accounting profession.

**Offered:** Online

## ACCT 350 Accounting Ethics and Professional Responsibility 3 Credit Hour(s)

**Prerequisite:** ACCT 212

This course provides an analysis of ethical standards and an ethical decision model in the accounting profession. Major ethics paradigms are examined and contrasted with a Christian worldview of ethics. The course includes an in-depth examination of the AICPA Code of Professional Conduct and other ethical standards in the accounting profession through applied learning techniques. Individual states' CPA requirements are researched and real world case studies are analyzed.

**Registration Restrictions:** Residential students are only able to take this course residentially

**Offered:** Resident

## ACCT 370 Financial Statement Analysis 3 Credit Hour(s)

**Prerequisite:** BUSI 320

This course examines the fundamental techniques of financial statement analysis and their application to strategic planning and decision-making. The course covers the analysis and interpretation of financial information including the balance sheet, income statement, and statement of cash flows.

**Offered:** Resident and Online

## ACCT 401 Individual Taxation 3 Credit Hour(s)

**Prerequisite:** ACCT 212

This course provides applied learning techniques of the U. S. federal taxation system. Emphasis is placed on individual and self-employed taxpayers through the study of the Internal Revenue Tax Code. The role of technology in the preparation and data collection of information will be included.

**Offered:** Resident and Online

**ACCT 402 Consolidations and Advanced Accounting Topics 3 Credit Hour(s)**

**Prerequisite:** ACCT 302

This is an intensive course in advanced accounting topics such as the preparation of consolidated financial statements, business combinations, and partnerships. The course balances the study of accounting theory and applied learning exercises, such as the use of data analysis tools in the application of accounting practices and procedures.

**Offered:** Resident and Online

**ACCT 403 Fund Accounting for Government and Not for Profits 3 Credit Hour(s)**

**Prerequisite:** ACCT 402

The course discusses advanced problems involving government and non-profit organizations, estates and trusts, financial distressed entities, translation and consolidation of foreign entities and segment reporting. The use of data analysis tools in fund accounting and other types of financial reports will also be discussed.

**Offered:** Resident and Online

**ACCT 404 Assurance and Attestation 3 Credit Hour(s)**

**Prerequisite:** ACCT 302

This course discusses assurance and attestation procedures for individuals seeking employment in public accounting. The course will cover the concepts of evaluating a company's internal control system, risk assessment, preparation of a comprehensive audit plan, common audit procedures, and auditor's reports and opinions. The use of data extraction and analysis tools for the use in audit procedures will also be discussed.

**Offered:** Resident and Online

**ACCT 406 Principles of Forensic Accounting 3 Credit Hour(s)**

**Prerequisite:** ACCT 404

This course will explore the principles of forensic accounting and fraud investigation. Topics include defining fraud, the importance of data analysis and technology, identifying types of fraud, reviewing relevant criminal and civil law relating to the prosecution of fraud, and developing an understanding of fraud investigation techniques.

**Offered:** Resident and Online

**ACCT 412 Corporate/Partnership/Estate Taxation 3 Credit Hour(s)**

**Prerequisite:** ACCT 401

This course provides applied learning of the Internal Revenue Tax Code with a focus on corporate tax, partnership tax, and LLC, LLP, and "S" corporation tax returns. In addition, tax levies, corporate distributions and special issues are included. The taxation of gifts, estates, and trusts are also explored. Technology used in the accounting profession will be discussed with a focus on data collection.

**Offered:** Resident and Online

**ACCT 432 IT Audit 3 Credit Hour(s)**

**Online Prerequisite:** ACCT 332 and ACCT 404

This course provides the theory and application of auditing through the use of information systems. Topics include: authoritative information technology control frameworks; computer security; continuous auditing; and audit approaches to new and emerging technologies.

**Offered:** Online

**ACCT 470 Advanced Data Analysis and Reporting 3 Credit Hour(s)**

**Prerequisite:** ACCT 332

This course provides students applied learning, focusing on more advanced data analysis and reporting. The course focuses on data retrieval and querying through relational database management, data manipulation, and business intelligence tools.

**Offered:** Resident and Online

**ACCT 495 Directed Research 1-3 Credit Hour(s)**

**Registration Restrictions:** Written permission of department chair and consent of instructor

**ACCT 497 Special Topics in Accounting 1-3 Credit Hour(s)**

Topics will vary and are offered on demand. Course may be repeated for credit, when topics differ.

**ACCT 499 Internships 1-6 Credit Hour(s)**

Directed applicable work experience under supervision of the Director of Business Internships and an accounting or business professional at the place of employment. Applications are processed through the department Faculty Intern Advisor. Applicants must apply the semester prior to starting the internship.

**Registration Restrictions:** Junior or Senior standing; required GPA

**Offered:** Resident and Online